

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.831 OF 2004

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.S.C.Finance & Investment Pvt.Ltd. ..Respondent.

Mr.Vimal Gupta for appellant.

Mr.Porus Kaka with A.K.Jasani for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 26TH SEPTEMBER, 2007.

P.C. :-

Matter not on board. Taken up for hearing
by consent of parties.

2. The Tribunal in the instant case by its order has followed its earlier order in ITA No. 444/M/2001 decided on 16/01/2003. That was the subject matter of an appeal before this Court in Income Tax Appeal No.416 of 2004 in the case of The Commissioner of Income-Tax V/s. M/s.Shapoorji & Co. which has been dismissed by this Court on the ground that no substantial question of law arise relying on the Judgment of this Court in the case of **M.V.Sonvala V/s. Commissioner of Income Tax** reported in 177 I.T.R. 246. Considering the above, in our opinion, no substantial question of law as framed will arise. Consequently, appeal is dismissed.

(J.P.DEVADHAR, J.)

(F.I.REBELLO, J.)